

Aug. 19, 1982
[H. Con. Res. 398]

Ante, p. 324.

CORRECTIONS IN ENROLLMENT OF H.R. 4961

Resolved by the House of Representatives (the Senate concurring), That, in the enrollment of the bill (H.R. 4961) to make miscellaneous changes in the tax laws, and for other purposes, the Clerk of the House of Representatives shall make the following corrections:

(1) In the table of contents of the bill—

(A) insert after the item relating to section 281 the following new item:

“Sec. 281A. Technical provisions relating to tax on transportation of persons by air”;
and

(B) insert after the item relating to section 349 the following new item:

“Sec. 349A. Extension of period for redemption of real property.”

(2) Immediately before the section heading for section 116 of the bill, insert the following:

“Subpart C—Other Payment Provisions”.

(3) In section 1916(a)(2) of the Social Security Act (as added by section 131(b) of the bill), insert “and” at the end of subparagraph (D).

(4) In section 1916(b)(2) of the Social Security Act (as added by section 131(b) of the bill), insert “and” at the end of subparagraph (D).

(5) In clause (viii) of section 168(f)(8)(D) of the Internal Revenue Code of 1954 (as added by section 208(b)(3) of the bill), strike out “DEFINITIONS” and insert in lieu thereof “DEFINITION”.

(6) In paragraph (8) of section 168(f) of the Internal Revenue Code of 1954 (as amended by section 209(a) of the bill)—

(A) strike out “the taxable year” in subparagraph (B)(vii)(II) and insert in lieu thereof “the calendar year”,
and

(B) strike out “For purposes of” in subparagraph (C)(iv) and insert in lieu thereof “AGREEMENT OTHERWISE LEASE, ETC.—For purposes of”.

(7) In clause (ii) of section 168(i)(1)(D) of the Internal Revenue Code of 1954 (as amended by section 209(b) of the bill)—

(A) strike out “(other than any deduction for interest)” in subclause (I), and

(B) strike out subclause (III).

(8) In subparagraph (B) of section 954(h)(2) of the Internal Revenue Code of 1954 (as added by section 212(c) of the bill), strike out “any preceding” and insert in lieu thereof “the preceding”.

(9) In section 222(f)(2)(D)(iv) of the bill, strike out “subclause (I)” and insert in lieu thereof “subclause (II)”.

(10) In section 222(f)(4) of the bill, strike out “229” each place it appears and insert in lieu thereof “224”.

(11) In section 269A(b)(3) of the Internal Revenue Code of 1954 (as added by section 250 of the bill), strike out “106(b)(6)(C)” and insert in lieu thereof “103(b)(6)(C)”.

(12) In section 256(d)(3) of the bill strike out “contract, the reinsurer” and insert in lieu thereof “contract which the reinsurer”.

(13) In section 260(a) of the bill, strike out "section 259(a)" and insert in lieu thereof "section 258(a)".

(14) Subsection (l) of section 4041 of the Internal Revenue Code of 1954 (as added by section 279(b) of the bill) is amended by striking out "System Development" and inserting in lieu thereof "Improvement".

(15) Subsection (e) of section 4261 of the Internal Revenue Code of 1954 (as added by section 280(a) of the bill) is amended by striking out "System Development" and inserting in lieu thereof "Improvement".

(16) In section 9502(d)(1)(A) of the Internal Revenue Code of 1954 (as added by section 281(a) of the bill)—

(A) strike out "(as such Acts were in effect on the date of enactment of the Fiscal Year 1981 Airport Development Authorization Act)", and

(B) strike out "Airport and Airway System Development Act of 1982" and insert in lieu thereof "Airport and Airway Improvement Act of 1982 (as such Acts were in effect on the date of the enactment of the Airport and Airway Improvement Act of 1982)".

(17) After section 281 of the bill, insert the following new section:

SEC. 281A. TECHNICAL PROVISIONS RELATING TO TAX ON TRANSPORTATION OF PERSONS BY AIR.

(a) TECHNICAL MODIFICATIONS TO TRANSPORTATION OF PASSENGERS BY AIR.—

(1) **LONGER LAYOVER PERMITTED TO QUALIFY AS UNINTERRUPTED INTERNATIONAL AIR TRANSPORTATION.**—Paragraph (3) of section 4262(c) (defining uninterrupted international air transportation) is amended by striking out "6 hours" each place it appears and inserting in lieu thereof "12 hours".

(2) **AUTHORITY TO WAIVE 225-MILE ZONE PROVISIONS.**—Section 4262 (defining taxable transportation) is amended by adding at the end thereof the following new subsection:

"(e) AUTHORITY TO WAIVE 225-MILE ZONE PROVISIONS.—

"(1) IN GENERAL.—If the Secretary of the Treasury determines that Canada or Mexico has entered into a qualified agreement—

"(A) the Secretary shall publish a notice of such determination in the Federal Register, and

"(B) effective with respect to transportation beginning after the date specified in such notice, to the extent provided in the agreement, the term '225-mile zone' shall not include part or all of the country with respect to which such determination is made.

"(2) TERMINATION OF WAIVER.—If a determination was made under paragraph (1) with respect to any country and the Secretary of the Treasury subsequently determines that the agreement is no longer in effect or that the agreement is no longer a qualified agreement—

"(A) the Secretary shall publish a notice of such determination in the Federal Register, and

"(B) subparagraph (B) of paragraph (1) shall cease to apply with respect to transportation beginning after the date specified in such notice.

“(3) QUALIFIED AGREEMENT.—For purposes of this subsection, the term ‘qualified agreement’ means an agreement between the United States and Canada or Mexico (as the case may be)—

“(A) setting forth that portion of such country which is not to be treated as within the 225-mile zone, and

“(B) providing that the tax imposed by such country on transportation described in subparagraph (A) will be at a level which the Secretary of the Treasury determines to be appropriate.

“(4) REQUIREMENT THAT AGREEMENT BE SUBMITTED TO CONGRESS.—No notice may be published under paragraph (1)(A) with respect to any qualified agreement before the date 90 days after the date on which a copy of such agreement was furnished to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.”

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to transportation beginning after August 31, 1982.

(b) MANNER IN WHICH TAX ON TRANSPORTATION BY AIR IS REQUIRED TO BE SHOWN ON AIRLINE TICKETS.—

(1) GENERAL RULE.—Subsection (a) of section 7275 (relating to penalty for offenses relating to certain airline tickets and advertising) is amended to read as follows:

“(a) TICKETS.—In the case of transportation by air all of which is taxable transportation (as defined in section 4262), the ticket for such transportation shall show the total of—

“(1) the amount paid for such transportation, and

“(2) the taxes imposed by subsections (a) and (b) of section 4261.”

(2) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply with respect to transportation beginning after the date of the enactment of this Act.

(18) In section 289(b) of the bill, strike out “of such Act” and insert in lieu thereof “of the Second Liberty Bond Act”.

(19) In section 310(d)(3) of the bill, strike out “warrant for” and insert in lieu thereof “warrant or”.

(20) In section 6053(c)(1)(D)(ii) of the Internal Revenue Code of 1954 (as added by section 314 of the bill) strike out “6041” and insert “6051”.

(20A) In section 6053(c)(5) of the Internal Revenue Code of 1954 (as added by section 314 of the bill), strike out “paragraph (3)(A)(ii)” each place it appears and insert in lieu thereof “paragraph (3)(B)”.

(21) In section 604(a)(1) of the bill, strike out “this Act” and insert in lieu thereof “this subtitle”.

(22) In the first sentence of section 604(a)(2) of the bill, strike out “this Act” and insert in lieu thereof “this subtitle”.

(23) In the first sentence of section 604(b) of the bill, strike out “this Act” and insert in lieu thereof “this subtitle”.

(24) In section 605 of the bill, strike out “this title” and insert in lieu thereof “this subtitle”.

(25) In section 611(a) of the bill, strike out “section 85” and insert in lieu thereof “section 85 of the Internal Revenue Code of 1954”.

Agreed to August 19, 1982.